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Tax Bulletin 13-11

Effective Date: Jan. 1, 2012

Re: Sandy and Rockville Impose Municipality Transient Room Tax

Utah Code §§59-12-352 – 353 allow a municipality to impose a transient room tax of up to 1.5 percent on rents charged to use public accommodations for less than 30 consecutive days in a motel, hotel, inn, bed and breakfast, condominium, campground, recreational vehicle park or resort home. The municipality transient room tax is in addition to a county transient room tax and other state and local taxes.

Sandy (Salt Lake County) and Rockville (Washington County) will begin imposing the municipality transient room tax at 1.5 percent in Sandy and 1 percent in Rockville starting Jan. 1, 2012.

The total transient room tax in Sandy will then be 6.25 percent. The total transient room tax in Rockville will then be 5.25 percent. Those providing public accommodations in Sandy or Rockville must collect this new rate* on taxable transient room transactions.

*The new rate is in addition to other state and local taxes.

Report and pay transient room tax on the Transient Room Tax Return, form TC-62T, starting with the following periods:

- Jan. 2012 (monthly filers)
- Jan.-Mar. 2012 (quarterly filers)
- Jan.-Dec. 2012 (annual filers)

For these changes and all other current rates, see the sales tax rate charts at **tax.utah.gov/sales/rates**.

QUESTIONS...



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